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# OFFICIAL GOVERNMENT OF GOA GAZETTE



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## EXTRAORDINARY

### No. 3

#### GOVERNMENT OF GOA

Department of Law &amp; Judiciary

Legal Affairs Division

#### Notification

7/5/2019-LA

The Goa Goods and Services Tax (Amendment) Act, 2019 (Goa Act 4 of 2019), which has been passed by the Legislative Assembly of Goa on 31-1-2019 and assented to by the Governor of Goa on 19-2-2019, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim, 26th February, 2019.

#### The Goa Goods and Services Tax (Amendment) Act, 2019

(Goa Act 4 of 2019) [19-2-2019]

AN

ACT

to amend the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

Be it enacted by the Legislative Assembly of Goa in the Seventieth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Goods and Services Tax (Amendment) Act, 2019.

(2) Save as otherwise provided in this Act, the provisions of this Act shall come into force on the 1st day of February, 2019, except clause (ii) of section 8, section 17, section 18, and clause (i) of section 20, which sections shall come into force on such date, as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In section 2 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the “principal Act”),—

(i) in clause (4), for the words “the Appellate Authority and the Appellate Tribunal”, the expression “the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171” shall be substituted;

(ii) in clause (16), for the words “Central Board of Excise and Customs”, the words “Central Board of Indirect Taxes and Customs” shall be substituted;

(iii) in clause (17), for sub-clause (h), the following sub-clause shall be substituted, namely:—

“(h) activities of a race club including by way of totalisator or a license to bookmaker or activities of a licensed bookmaker in such club; and”;

(iv) clause (18) shall be omitted;

(v) in clause (35), for the expression “clause (c)”, the expression “clause (b)” shall be substituted;

(vi) in clause (69), in sub-clause (f), after the word and figures “article 371”, the expression “and article 371J” shall be inserted;

(vii) in clause (102), the following Explanation shall be inserted, namely:—

“*Explanation.*— For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;”.

3. *Amendment of section 7.*— In section 7 of the principal Act, with effect from the 1st day of July, 2017,—

(i) in sub-section (1),—

(a) in clause (b), after the expression “or furtherance of business;”, the word “and” shall be inserted and shall always be deemed to have been inserted;

(b) in clause (c), the word “and” shall be omitted and shall always be deemed to have been omitted;

(c) clause (d) shall be omitted and shall always be deemed to have been omitted;

(ii) after sub-section (1), the following sub-section shall be inserted and shall always be deemed to have been inserted, namely:—

“(1A) Where certain activities or transactions, constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.”;

(iii) in sub-section (3), for the expression “sub-sections (1) and (2)”, the expression

“sub-sections (1), (1A) and (2)” shall be substituted.

4. *Amendment of section 9.*— In section 9 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.”.

5. *Amendment of section 10.*— In section 10 of the principal Act,—

(i) in sub-section (1),—

(a) for the expression “in lieu of the tax payable by him, an amount calculated at such rate”, expression “in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate” shall be substituted;

(b) in the proviso, for the expression “one crore rupees, as may be recommended by the Council.”, the expression “one crore and fifty lakh rupees as may be recommended by the Council:” shall be substituted;

(c) after the proviso, the following proviso shall be inserted, namely:—

“Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten percent of turnover in the State in the preceding financial year or five lakh rupees, whichever is higher.”;

(ii) in sub-section (2), for clause (a), the following clause shall be substituted, namely:—

“(a) save as provided in sub-section (1), he is not engaged in the supply of services;”.

6. *Amendment of section 12.*— In section 12 of the principal Act, in sub-section (2), in clause (a), the expression “sub-section (1) of” shall be omitted.

7. *Amendment of section 13.*— In section 13 of the principal Act, in sub-section (2), the expression “sub-section (2) of”, wherever it occurs, shall be omitted.

8. *Amendment of section 16.*— In section 16 of the principal Act, in sub-section (2),—

(i) in clause (b), for the Explanation, the following Explanation shall be substituted, namely:—

“*Explanation.*— For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person;”;

(ii) in clause (c), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted.

9. *Amendment of section 17.*— In section 17 of the principal Act,—

(i) in sub-section (3), the following Explanation shall be inserted, namely:—

“*Explanation.*— For the purposes of this sub-section, the expression “value of exempt supply” shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule.”;

(ii) in sub-section (5), for clauses (a) and (b), the following clauses shall be substituted, namely:—

“(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:—

(A) further supply of such motor vehicles; or

(B) transportation of passengers; or

(C) Imparting training on driving such motor vehicles;

(aa) vessels and aircrafts except when they are used,—

(i) for making the following taxable supplies, namely:—

(A) further supply of such vessels or aircrafts; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircrafts;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircrafts referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available—

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged,—

(I) in the manufacture of such motor vehicles, vessels or aircrafts; or

(II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircrafts insured by him;

(b) the following supply of goods or services or both,—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircrafts referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide to its employees under any law for the time being in force.”.

10. *Amendment of section 20.*— In section 20 of the principal Act, in the Explanation, in clause (c), for the words and figures “under entry 84”, the words, figures and letter “under entries 84 and 92A” shall be substituted.

11. *Amendment of section 22.*— In section 22 of the principal Act,—

(i) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that where such person makes taxable supplies of goods or services or both from a special category State in respect of which the Central Government has enhanced the aggregate turnover referred to in the first proviso, he shall be liable to be registered if his aggregate turnover in a financial year exceeds the amount equivalent to such enhanced turnover.”;

(ii) in the Explanation, in clause (iii), after the word “Constitution”, the expression “except the State of Jammu and Kashmir and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand” shall be inserted.”.

12. *Amendment of section 24.*— In section 24 of the principal Act, in clause (x), after the words “commerce operator”, the words and figures “who is required to collect tax at source under section 52” shall be inserted.

13. *Amendment of section 25.*— In section 25 of the principal Act,—

(i) in sub-section (1), after the proviso and before the Explanation, the following proviso shall be inserted, namely:—

“Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005 (Central Act 28 of 2005), in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the State.”;

(ii) in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that a person having multiple places of business in the State may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.”.

14. *Amendment of section 29.*— In section 29 of the principal Act,—

(i) in the heading, after the word “Cancellation”, the words “or suspension” shall be inserted;

(ii) in sub-section (1), after clause (c), the following proviso shall be inserted, namely:—

“Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.”;

(iii) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.”.

15. *Amendment of section 34.*— In section 34 of the principal Act,—

(i) in sub-section (1),—

(a) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;

(b) for the words “a credit note”, the words “one or more credit notes for supplies made in a financial year” shall be substituted;

(ii) in sub-section (3),—

(a) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;

(b) for the words “a debit note”, the words “one or more debit notes for supplies made in a financial year” shall be substituted.

16. *Amendment of section 35.*— In section 35 of the principal Act, in sub-section (5), the following proviso shall be inserted, namely:—

“Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the

Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.

17. *Amendment of section 39.*— In section 39 of the principal Act,—

(i) in sub-section (1),—

(a) for the words “in such form and manner as may be prescribed”, the expression “in such form, manner and within such time as may be prescribed” shall be substituted;

(b) the words “on or before the twentieth day of the month succeeding such calendar month or part thereof” shall be omitted;

(c) the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.”;

(ii) in sub-section (7), the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.”;

(iii) in sub-section (9),—

(a) for the words “in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed”, the words “in such form and manner as may be prescribed” shall be substituted;

(b) in the proviso, for the words “the end of the financial year”, the words “the end

of the financial year to which such details pertain” shall be substituted.

18. *Insertion of new section 43A.*— After section 43 of the principal Act, the following section shall be inserted, namely:—

“43A. *Procedure for furnishing return and availing input tax credit.*— (1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.

(2) Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.

(3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty percent of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have

been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,—

(a) within six months of taking registration;

(b) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount, shall be such as may be prescribed.”.

19. *Amendment of section 48.*— In section 48 of the principal Act, in sub-section (2), after the word and figures “section 45”, the words “and to perform such other functions” shall be inserted.

20. *Amendment of section 49.*— In section 49 of the principal Act,—

(i) in sub-section (2), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted;

(ii) in sub-section (5),—

(a) in clause (c), the following proviso shall be inserted, namely:—

“Provided that the input tax credit on account of State tax shall be utilized towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”;

(b) in clause (d), the following proviso shall be inserted, namely:—

“Provided that the input tax credit on account of Union territory tax shall be utilized towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”.

21. *Insertion of new sections 49A and 49B.*— After section 49 of the principal Act, the following sections shall be inserted, namely:—

“49A. *Utilisation of input tax credit subject to certain conditions.*— Notwithstanding anything contained in section 49, the input tax credit on account of State tax shall be utilized towards payment of integrated tax or State tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.

49B. *Order of utilization of the input tax credit.*— Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilization of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.”.

22. *Amendment of section 52.*— In section 52 of the principal Act, in sub-section (9), for the word and figures “section 37”, the words and figures “section 37 or section 39” shall be substituted.

23. *Amendment of section 54.*— In section 54 of the principal Act,—

(i) in sub-section (8), for clause (a), the following clause shall be substituted, namely:—

“(a) refund of tax paid on export of goods or services or both or on inputs or input services used in making such exports;”;

(ii) in the Explanation, in clause (2),—

(a) in sub-clause (c), in item (i), after the words “foreign exchange”, the words “or in Indian rupees wherever permitted by the Reserve Bank of India” shall be inserted;

(b) for sub-clause (e), the following sub-clause shall be substituted, namely:—

“(e) in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;”.

24. *Amendment of section 79.*— In section 79 of the principal Act, after sub-section (4), the following Explanation shall be inserted, namely:—

“*Explanation.*— For the purposes of this section, the word person shall include “distinct persons” as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25.”.

25. *Amendment of section 107.*— In section 107 of the principal Act, in sub-section (6), in clause (b), after the expression “arising from the said order,”, the expression “subject to a maximum of twenty-five crore rupees,” shall be inserted.

26. *Amendment of section 112.*— In section 112 of the principal Act, in sub-section (8), in clause (b), after the expression “arising from the said order,”, the expression “subject to a maximum of fifty crore rupees,” shall be inserted.

27. *Amendment of section 129.*— In section 129 of the principal Act, in sub-section (6), for the words “seven days” wherever they occur, the words “fourteen days” shall be substituted.

28. *Amendment of section 143.*— In section 143 of the principal Act, in sub-section (1), in clause (b), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the

Commissioner for a further period not exceeding one year and two years respectively.”.

29. *Amendment of section 173.*— In section 173 of the principal Act, in clause (ii), for the expression “Act 16 of 1969”, the expression “Act 7 of 1969” shall be substituted.

30. *Amendment of Schedule I.*— In Schedule I of the principal Act, in paragraph 4, the word “taxable” shall be omitted.

31. *Amendment of Schedule II.*— In Schedule II of the principal Act, in the heading, after the word “ACTIVITIES”, the words “OR TRANSACTIONS” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017.

32. *Amendment of Schedule III.*— In Schedule III of the principal Act,—

(i) after paragraph 6, the following paragraphs shall be inserted, namely:—

“7. Supply of goods from a place outside India to another place outside India without such goods entering into India.

8. (a) Supply of warehoused goods to any person before clearance for home consumption;

(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.”;

(ii) the existing Explanation shall be numbered as Explanation 1 and after Explanation 1 as so numbered, the following Explanation shall be inserted, namely:—

“*Explanation 2.*— For the purposes of paragraph 8, the expression “warehoused goods” shall have the same meaning as assigned to it in the Customs Act, 1962 (Central Act 52 of 1962).”.

33. *Repeal and Saving.*— (1) The Goa Goods and Services Tax (Amendment) Ordinance, 2018 (Ordinance No. 3 of 2018) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Secretariat,  
Porvorim-Goa.

Dated: 25-2-2019.

CHOKHA RAM GARG  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

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**Notification**

7/6/2019-LA

The Goa Value Added Tax (Eleventh Amendment) Act, 2019 (Goa Act 7 of 2019), which has been passed by the Legislative Assembly of Goa on 31-1-2019 and assented to by the Governor of Goa on 19-2-2019, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary  
(Law).

Porvorim, 26th February, 2019.

—————  
The Goa Value Added Tax (Eleventh  
Amendment) Act, 2019

(Goa Act 7 of 2019) [19-2-2019]

AN

ACT

*further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).*

Be it enacted by the Legislative Assembly of Goa, in the Seventieth Year of Republic of India as follows: —

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Eleventh Amendment) Act, 2019.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:



Provided that different dates may be appointed for different provisions of this Act.

2. *Amendment of section 2.*— In section 2 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “principal Act”), in clause (i), for the words “Commissioner of Commercial Taxes”, the words “Commissioner of State Tax” shall be substituted.

3. *Amendment of section 10.*— In section 10 of the principal Act,—

(i) in sub-section (1), the expression “or under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000)” shall be omitted;

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) After adjustment under sub-section (1), the excess input tax credit of a registered dealer other than those covered under sub-section (3), proportionate to the closing stock at the end of financial year, shall be reversed and such amount shall be carried forward to the succeeding financial year as input tax credit corresponding to the opening stock.”;

(iii) for sub-section (2A), the following sub-section shall be substituted, namely:—

“(2A) After adjustment under sub-section (1) and (2) the excess input tax credit of a registered dealer other than those covered under sub-section (3) shall lapse.”;

(iv) for sub-section (2B), the following sub-section shall be substituted, namely:—

“(2B) Notwithstanding anything contained in sub-sections (2) and (2A) after adjustment under sub-section (1), the excess of input tax credit as on the 30th day of June, 2017, in case of a dealer,—

(a) dealing in goods not covered under clause (p) of section 2, and

(b) who has not applied for carry forward of unutilized/excess input tax credit by filing application under the provisions of section 140 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) and the

rules made thereunder, shall be refunded in the prescribed manner and subject to the following conditions:—

(i) dealer should have completed migration in accordance with section 139 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017);

(ii) he should have filed all returns in accordance with the provisions of sections 37, 38, 39 and 44 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) for the period commencing from 1st July, 2017 till the date of submitting application for refund, as may be applicable; and

(iii) dealer should not have any outstanding liability towards payment of tax, cess, interest, late fee, penalty, etc. under the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) and the Goods and Services Tax (Compensation to States) Act, 2017 (Central Act 15 of 2017) as on the date of filing the application for refund claim under this sub-section.”.

(v) sub-section (2C) shall be omitted.

4. *Substitution of section 13.*— For section 13 of the principal Act, the following section shall be substituted, namely:—

“13. *Tax Authorities.*— (1) The Government shall, by notification, published in the Official Gazette appoint following officers for the purposes of this Act, namely:—

- (a) Commissioner of State Tax;
- (b) Special Commissioner of State Tax;
- (c) Additional Commissioners of State Tax;
- (d) Deputy Commissioners of State Tax;
- (e) State Tax Officers;
- (f) Assistant State Tax Officers;
- (g) State Tax Inspectors; and
- (h) Any other officer as it may deem fit:

Provided that the designation of the officers appointed under this Act as specified in column (2) of the table below shall be as specified in the corresponding entries in column (3) of said table, from the date of commencement of the Goa Value Added Tax (Eleventh Amendment) Act, 2019.

TABLE

(1)	(2)	(3)
(i) Commissioner of Commercial Taxes		Commissioner of State Tax
(ii) Additional Commissioners of Commercial Taxes		Additional Commissioners of State Tax
(iii) Assistant Commissioners of Commercial Taxes		Deputy Commissioners of State Tax
(iv) Commercial Tax Officers		State Tax Officers
(v) Assistant Commercial Tax Officers		Assistant State Tax Officers
(vi) Commercial Tax Inspectors		State Tax Inspectors

(2) The Commissioner shall have jurisdiction over the entire State and the Special Commissioner, if any, appointed, shall have jurisdiction over the entire State, or as directed by the Government by notification in the Official Gazette. All other officers shall have jurisdiction over the entire State or over such local areas as the Government may specify by notification in the Official Gazette.

(3) The Commissioner shall have and exercise all the powers and perform all the duties, conferred or imposed on the Commissioner by or under this Act, and the Special Commissioner and an Additional Commissioner, if any, appointed, shall, save as otherwise directed by the Commissioner by notification in the Official Gazette, have and exercise within their respective jurisdiction all the powers and perform all the duties, conferred or imposed on the Commissioner, by or under this Act.

(4) Deputy Commissioners, other officers and persons, shall, within their respective

jurisdiction, exercise such of the powers and perform such of the duties of the Commissioner under this Act, as the Commissioner may subject to such conditions and restrictions delegate to them either generally, or as respects any particular matter or class of matters by an order notified in the Official Gazette.

(5) The Government may, subject to such restrictions and conditions, if any, as it may impose, by notification in the Official Gazette, delegate to the Commissioner the powers (not being powers relating to the appointment of Special Commissioner, Additional Commissioner or Deputy Commissioner or other Officers) conferred on the Government by this section.

(6) No person shall be entitled to call in question, in any proceeding, any jurisdiction including the territorial jurisdiction of any officer appointed under sub-section (1), after the expiry of thirty days from the date of receipt by such person of any notice under this Act, issued by such officer. If, within the period aforesaid, a separate application in writing in the prescribed form raising an objection as to the jurisdiction of any such officer is made to him, the officer shall refer the question to the Commissioner, who shall after giving the person raising the objection, a reasonable opportunity of being heard, make an order determining the question.

(7) All officers appointed under sub-section (1) shall be subordinate to the Commissioner; and the subordination of officers other than the Commissioner, and of persons, amongst themselves shall be such as may be prescribed."

5. *Amendment of section 18.*— In section 18 of the principal Act, in sub-section (3), after the words "engaged in business", the words "of dealing in goods" shall be inserted.

6. *Substitution of section 39.*— For section 39 of the principal Act, the following section shall be substituted, namely:—

"39. *Revision by Commissioner.*— The Commissioner may on his own motion, call

for and examine the records of any proceedings under this Act and if he considers that any order passed therein or any decision taken by any authority, other than Tribunal or High Court is erroneous or is prejudicial to the interest of the revenue, after giving the assessee or interested person an opportunity of being heard, pass such order as he deems fit:

Provided, the Commissioner shall not pass any order under this section after expiry of five years from the date of such order.”.

7. *Insertion of new section 39A.*— After section 39 of the principal Act, the following section shall be inserted, namely:—

“39A. *Review by Authorities.*— (1) Subject to such rules as may be prescribed, any order passed under this Act or the rules framed thereunder by any authority appointed under section 13 of this Act may be reviewed by the authority passing it upon an application or on its own motion.

(2) No order shall be reviewed under this section after the expiry of one year from the date of passing of such order.

(3) Any person may file a review application to the concerned authority within thirty days from the date of receipt of order by him.

(4) Where the concerned authority is satisfied that the person has reasonable cause for not filing review application within the time specified in sub-section (3), he may accept the review application, provided it is filed within 120 days from the date of receipt of order by him.

(5) The review application shall be made in the prescribed form and shall specify in detail the grounds upon which it is made.

(6) No review under this section shall be entertained by the Authority, unless such review is accompanied by a satisfactory proof of the payment of whole of the undisputed amount of tax, interest and

penalty and ten percent of the disputed amount of tax, interest and penalty that may be due.

(7) When any authority reviews any of his order or rejects any review application, the copy of the final order allowing or dismissing the review application shall be submitted to the Additional Commissioner and the Commissioner.”.

8. *Amendment of section 55.*— In section 55 of the principal Act, in sub-section (1), the expression “plus an amount equal to simple interest @ 18% per annum or at such rate as the Government may specify by notification, from time to time, on the tax payable for the return period” shall be omitted.

Secretariat,  
Porvorim-Goa.

CHOKHA RAM GARG  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

Dated: 25-2-2019.

### Notification

7/8/2019-LA

The Goa Registration of Tourist Trade (Amendment) Act, 2019 (Goa Act 5 of 2019), which has been passed by the Legislative Assembly of Goa on 31-1-2019 and assented to by the Governor of Goa on 20-2-2019, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim, 26th February, 2019.

### The Goa Registration of Tourist Trade (Amendment) Act, 2019

(Goa Act 5 of 2019) [20-2-2019]

AN

ACT

*further to amend the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982).*

Be it enacted by the Legislative Assembly of Goa in the Seventieth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Registration of Tourist Trade (Amendment) Act, 2019.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Insertion of new Chapter IV-B.*— In the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982), after Chapter IV-A, the following Chapter shall be inserted, namely:—

“CHAPTER IV – B

**Registration of online service provider**

19E. *Registration of online service provider.*— (1) No person shall carry on the business of providing service of online booking of hotel rooms, other accommodation or any other tourist related activity in the tourist area, unless he is registered in accordance with the provisions of this Act.

(2) No such person shall conduct such service of online booking unless such hotel, accommodation or tourist related activity is registered in accordance with the provisions of this Act.

(3) Every person intending to start such business specified in sub-section (1) shall apply for registration to the prescribed authority in prescribed manner, alongwith prescribed fee.

(4) Every application made under sub-section (3) shall be disposed of within a period of one month from the date of receipt of such application.

19F. *Certificate.*— The prescribed authority shall, unless registration is refused under section 19H, direct that the name and particulars of the person starting

such business as specified in sub-section (1) of section 19E, be entered in the register maintained for the purpose and issue a certificate to the person in the prescribed form subject to such terms and conditions and on payment of such fees as may be prescribed.

19G. *Renewal of certificate of registration.*— The certificate of registration issued under section 19F shall be valid for a period of one year from the date of issue and shall be renewable before its expiry on payment of such fees as may be prescribed.

19H. *Refusal to register.*— (1) The prescribed authority may refuse to register the business as specified in sub-section (1) of section 19E on any of the following grounds, namely:—

(a) if the applicant does not possess essential requirements or qualifications as prescribed;

(b) if he has been convicted of any offence under Chapters XIV and XVI of the Indian Penal Code, 1860 (45 of 1860) or under any of the provisions of this Act or of any offence punishable under any law providing for the prevention of hoarding, smuggling, profiteering, adulteration of food or drugs, or corruption and a period of two years have not elapsed since the termination of the sentence imposed upon him;

(c) if he has been declared as an insolvent by a Court of competent jurisdiction and has not been discharged;

(d) if registration is refused to him and a period of three months have not been elapsed from the date of refusal;

(e) if in the opinion of the prescribed authority there is sufficient ground, to be recorded in writing, for refusing registration.

(2) No application for registration shall be refused unless the person applying for registration has been afforded a reasonable opportunity of being heard.

19I. *Penalty*.— If any person contravenes the provisions of sub-section (1) or (2) of section 19E, he shall be punishable by

prescribed authority with fine as specified in section 22 of this Act.

Secretariat,  
Porvorim-Goa.

Dated: 25-2-2019.

CHOKHA RAM GARG  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

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